

**TOWN OF ARNAUDVILLE, LOUISIANA  
VOLUNTEER FIRE DEPARTMENT**

**Compiled Financial Statements**

**Year Ended June 30, 2012**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*

Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Wanda F. Arcement, CPA,CVA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA,PFS,CSA\*  
Marshall W. Guidry, CPA  
Stephen R. Moore, Jr., CPA,PFS,CFP®,ChFC®  
James R. Roy, CPA  
Robert J. Metz, CPA  
Alan M. Taylor, CPA  
Kelly M. Doucet, CPA  
Cheryl L. Bartley, CPA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr., CPA  
Kristin B. Dauzat, CPA  
Matthew E. Margaglio, CPA  
Jane R. Hebert, CPA  
Bryan K. Joubert, CPA  
Stephen J. Anderson, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006  
Tynes E. Mixon, Jr., CPA 2011

\* A Professional Accounting Corporation

P.O. Box 250  
Breaux Bridge, LA 70517

Phone (337) 332-4020  
Fax (337) 332-2867

## OFFICES

183 South Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

450 East Main Street  
New Iberia, LA 70560  
Phone (337) 367-9204  
Fax (337) 367-9208

113 East Bridge St.  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

1234 David Dr. Ste 203  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

1013 Main Street  
Franklin, LA 70538  
Phone (337) 828-0272  
Fax (337) 828-0290

408 West Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

133 East Waddil St.  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

332 West Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

621 Main Street  
Pineville, LA 71360  
Phone (318) 442-4421  
Fax (318) 442-9833

WEB SITE  
[WWW.KCSRCPAS.COM](http://WWW.KCSRCPAS.COM)

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

The Honorable Kathy Richard, Mayor  
And Members of the Board of Aldermen  
Town of Arnaudville, Louisiana

We have compiled the accompanying statement of assets, liabilities, and net assets — cash basis of the Volunteer Fire Department of the Town of Arnaudville, Louisiana (a nonprofit organization) as of June 30, 2012 and the related statement of revenues, expenses and other changes in net assets— cash basis for the twelve months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

**KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC**  
Certified Public Accountants

Lafayette, Louisiana  
November 20, 2012

**TOWN OF ARNAUDVILLE, LOUISIANA**  
**VOLUNTEER FIRE DEPARTMENT**  
**STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS**  
**June 30, 2012**

**ASSETS**

**CURRENT ASSETS**

Cash-Washington State Bank	\$ 7,653
CD - Washington State Bank	<u>25,261</u>
<b>TOTAL CURRENT ASSETS</b>	<u><b>32,914</b></u>

**FIXED ASSETS**

Equipment	8,304
Less: Accumulated Depreciation	<u>(2,735)</u>
<b>TOTAL FIXED ASSETS, NET</b>	<u><b>5,569</b></u>

<b>TOTAL ASSETS</b>	<u><b>\$ 38,483</b></u>
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**LIABILITIES AND NET ASSETS**

<b>LIABILITIES</b>	<b>\$ -</b>
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**NET ASSETS**

Temporarily Restricted	5,569
Unrestricted	<u>32,914</u>

<b>TOTAL NET ASSETS</b>	<u><b>38,483</b></u>
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><b>\$ 38,483</b></u>
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See Accountants' Report.

**TOWN OF ARNAUDVILLE, LOUISIANA**  
**VOLUNTEER FIRE DEPARTMENT**  
**STATEMENT OF REVENUES, EXPENSES AND OTHER CHANGES IN NET ASSETS - CASH BASIS**  
**Year Ended June 30, 2012**

**UNRESTRICTED NET ASSETS**

**PUBLIC SUPPORT**

Fire District No. 5- St. Landry Parish	\$ 9,647
Town of Arnaudville	3,072
Miscellaneous	<u>3,258</u>

<b>TOTAL SUPPORT</b>	<u>15,977</u>
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**EXPENSES**

**PROGRAM EXPENSES**

Auto fuel	1,822
Depreciation	1,605
Miscellaneous	579
Pest control	264
Repairs and Maintenance	1,717
Salaries	2,640
Supplies	2,467
Telephone	985
Utilities	3,149
Waste disposal	<u>840</u>

<b>TOTAL EXPENSES</b>	<u>16,068</u>
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**OTHER INCOME**

Interest income	<u>215</u>
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<b>INCREASE IN NET ASSETS</b>	124
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<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>38,359</u>
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<b>NET ASSETS, END OF YEAR</b>	<u>\$ 38,483</u>
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See Accountants' Report.